

BEFORE THE PERSONNEL APPEALS BOARD

STATE OF WASHINGTON

DEPARTMENT OF REVENUE,

Appellant,

v.

ANGIE RAWSON,

Respondent.

Case No. ALLO-04-0018

ORDER OF THE BOARD FOLLOWING
HEARING ON EXCEPTIONS TO THE
DETERMINATION OF THE DIRECTOR

Hearing on Exceptions. This appeal came on for hearing before the Personnel Appeals Board, BUSSE NUTLEY, Vice Chair, and GERALD L. MORGEN, Member, on Department of Revenue's exceptions to the Director's determination dated September 13, 2004. The hearing was held at the office of the Personnel Appeals Board in Olympia, Washington, on January 12, 2005.

Appearances. The moving party, Department of Revenue, was represented by Carol Lynch, Human Resources Consultant. Marian Gonzalez, Employee Relations Specialist for the Washington Public Employee Association, represented employee Angie Rawson.

Background. Employee Angie Rawson submitted a Classification Questionnaire (CQ) signed July 29, 2003, requesting that her position as a Tax Service Representative 1 be reallocated to the class of Excise Tax Examiner (ETE) 1. Ms. Rawson works in DOR's Audit Division, Limited Scope Audit Program, and her workstation is located in Vancouver, Washington. Carol Lynch, Human Resources Consultant, conducted a desk audit of Ms. Rawson's position. By letter dated

1 December 10, 2003, Ms. Lynch denied the request for reallocation to ETE1. Instead, Ms. Lynch
2 reallocated Ms. Rawson's position downward to Excise Tax Assistant (ETA).

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4 Ms. Rawson appealed Ms. Lynch's December 10, 2003, letter. On June 16, 2004, the Department
5 of Personnel conducted an allocation review and by letter dated September 13, 2004, informed Ms.
6 Rawson her position should be reallocated to the class of Excise Tax Examiner 1 (ETE1). On
7 October 11, 2004, Department of Revenue filed exceptions with the Personnel Appeals Board.

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9 **Summary of the Department's Argument.** DOR asserts DOP's determination failed to state
10 whether the ETA classification was reviewed and considered and also failed to address whether the
11 ETA was an option at all. DOR argues DOP's determination failed to mention the issues of the
12 level of responsibility and complexity Ms. Rawson handles in comparison to other ETA's and other
13 ETE 1's in the agency. DOR contends Ms. Rawson's position is unique because she is the only
14 employee in Vancouver performing those duties but argues her duties are most similar to the ETA
15 in Olympia.

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17 **Summary of Employee Rawson's Argument.** Employee Rawson argues DOP correctly
18 determined her position is appropriately allocated to the ETE1 classification. Ms. Rawson asserts
19 her work record supports that she serves as a first level examiner performing within a limited scope
20 less to moderately complex examination and accounting functions as required by the ETE 1
21 classification.

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23 **Relevant Classifications.** Excise Tax Assistant, class code 15220; Excise Tax Examiner 1, class
24 code 15230.

1 **Decision of the Board.** The purpose of a position review is to determine which classification best
2 describes the overall duties and responsibilities of a position. A position review is neither a
3 measurement of the volume of work performed, nor an evaluation of the expertise with which that
4 work is performed. Also, a position review is not a comparison of work performed by employees in
5 similar positions. A position review is a comparison of the duties and responsibilities of a particular
6 position to the available classification specifications. This review results in a determination of the
7 class which best describes the overall duties and responsibilities of the position. Liddle-Stamper v.
8 Washington State University, PAB Case No. 3722-A2 (1994).

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10 The issue here is whether DOP appropriately allocated Ms. Rawson's position to the ETE 1
11 classification. The purpose of Ms. Rawson's position is to conduct desk examination of low to mid
12 level companies that are being targeted under the Limited Scope Audits of Capital Assets program.
13 The examinations are conducted as desk audits and are limited in scope, with the primary purpose
14 of identifying unpaid tax liabilities, preparing lists of assets to be taxed and payable to the state of
15 Washington. The position is also responsible for educating and informing targeted businesses
16 through the audit review process.

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18 Both parties here agree that there is no perfect fit for Ms. Rawson's duties; however, DOR argues
19 Ms. Rawson should be allocated to the Excise Tax Assistant level, which is defined as follows:

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21 In the Department of Revenue, performs analysis and updating of statistical
22 excise tax data to ensure appropriate tracking of audit inventory and audit records;
23 performs analysis of taxpayer records and data to assign appropriate tax reporting
24 classification codes; reviews and processes taxpayer applications for corporate
25 withdrawal/dissolution; or performs mathematical computations to verify
26 accuracy or field audits or public work.

Distinguishing characteristics: Positions follow well defined methods and
procedures to gather, maintain, compile, code, classify or analyze field audit or
taxpayer account data. Incumbents typically exercise independent judgment

1 within the scope of an established program or process and work under the
2 guidance of a higher-level examiner or supervisor.

3 When Ms. Rawson completed her CQ, her immediate supervisor, the Field Audit Manager,
4 completed a written statement outlining why he disagreed with the description of Ms. Rawson's
5 work. After reviewing the Field Audit Manager's written statement describing Ms. Rawson's
6 duties, we find the Department of Revenue has failed to meet its burden of proving that Ms.
7 Rawson's work should be allocated to the Excise Tax Assistant classification.

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9 The position for Excise Tax Examiner 1 is defined as follows:

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11 First level examiner, performing within a limited scope, less to modernly complex
12 examination and accounting function in support of the proper identification,
13 assessment, collection and distribution of excise taxes consistent with statutory
14 and administrative requirements. Provides information and education to others in
15 support of work assignments.

16 Ms. Rawson's duties, in part, include selecting accounts to be examined, determining whether
17 accounts warrant investigation based on information provided, conducting this research on an
18 agency computer, performing limited scope audits to collect any taxes due and educate and inform
19 others, responding to calls from CPA's, accountants, bookkeepers, and local municipalities. Ms.
20 Rawson's duties also include reviewing tax returns, tandem systems, and information and
21 documents provided, researching all entities affiliated with an account and examining use tax
22 liability. The duties, on a best fit basis, are more appropriately allocated to the ETE 1 classification.

23 Therefore, the appeal on exceptions by Department of Revenue should be denied and the Director's
24 determination dated September 13, 2004, should be affirmed and adopted.

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ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that the appeal on exceptions by Department of Revenue is denied and the Director’s determination dated September 13, 2004, is affirmed and adopted.

DATED this _____ day of _____, 2005.

WASHINGTON STATE PERSONNEL APPEALS BOARD

Busse Nutley, Vice Chair

Gerald L. Morgen, Member